

# APPENDIX 2 – Strategic Commission Detailed Analysis

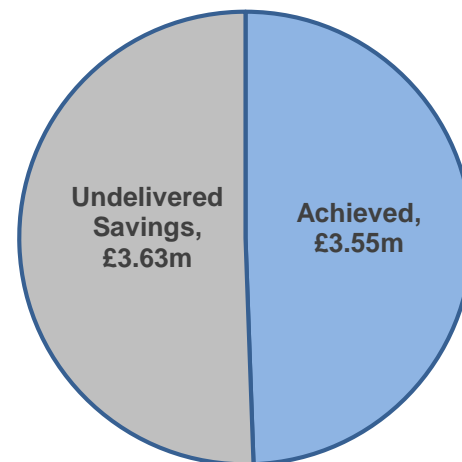
## Contents:

Overview of Progress	2 – 3
Local Authority Savings and Pressures	2 - 3
Service Area Monitoring	4 –33
Adults Services	4
Children’s Services – Children’s Social Care	8
Children’s Services – Education	10
Population Health	12
Quality and Safeguarding	13
Operations and Neighbourhoods	14
Growth	17
Governance	19
Finance and IT	22
Capital Financing, Contingency and Corporate Costs	24
Acute	26
Mental Health	27
Primary Care	28
Continuing Care	29
Community Services	30
Other CCG Budgets	31
CCG Running Costs	32
Council COVID-19 costs and income	33
Council Budget Virements	36
Reserves	37

# Local Authority Savings Progress

Directorate	Opening Target £000s	Undelivered Savings £000s	Achieved £000s
Adults	981	188	793
Children's Services	0	0	0
Children's - Education	100	0	210
Population Health	326	326	0
Operations and Neighbourhoods	682	150	532
Growth	500	500	0
Governance	105	30	75
Finance & IT	840	15	825
Quality and Safeguarding	0	0	0
Capital and Financing	3,002	2,400	792
Contingency	0	0	0
Corporate Costs	204	25	326
<b>Total</b>	<b>6,740</b>	<b>3,634</b>	<b>3,553</b>
<b>%</b>		<b>53.9%</b>	<b>52.7%</b>

Savings 2020/21



## SAVINGS PROGRESS

The 2020/21 Revenue Budget, approved by Full Council on 25 February 2020, included savings targets in respect of a vacancy factor, additional fees and charges, and savings to be delivered by management. Combined with savings identified in previous years, the total savings target for the Council is £6,740k.

**Vacancy Factor** - The total vacancy factor for the year is £2,387k. For 2020/21 the total underspend relating to vacant posts was £7,769k, therefore significantly overachieving the annual target.

**Other Savings** – Overall the Council has achieved savings of £3,553k against a target of £6,740k. Planned savings of £3,634k will not be delivered with alternatives now being planned and delivered in place of the original targets.

# Local Authority Pressures

## PRESSURES

The 2020/21 Council Revenue Budget included funding for pressures across the services of £23,075k. At the end of the 2020/21 financial year total pressures have come in under what was budgeted for, however in some cases where funding was provided for one-off pressures, the budget has been transferred to reserves so it can be utilised next year. Further narrative on increases and decreases in pressures is included in the narrative for each service later in this report.

Directorate	Pressures funded in budget £000s	Pressures materialised £000s	Increase/(decrease) in pressures £000s	Budget transferred to reserves £000s
Adults	3,109	2,943	(166)	0
Children's Services	10,509	13,622	3,113	250
Children's - Education	402	1,052	650	0
Population Health	466	466	0	0
Operations and Neighbourhoods	3,533	1,943	(1,590)	1,450
Growth	3,039	1,482	(1,557)	1,361
Governance	842	777	(65)	0
Finance & IT	1,463	1,166	(297)	0
Quality and Safeguarding	0	0	0	0
Capital and Financing	320	40	(280)	0
Contingency	(639)	(639)	0	0
Corporate Costs	31	31	0	0
<b>Total</b>	<b>23,075</b>	<b>22,883</b>	<b>(192)</b>	<b>3,061</b>

Adults	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Adults Commissioning Service	56,832	(20,854)	35,978	34,488	1,489
Adults Neighbourhood Teams	8,244	(85)	8,158	8,262	(103)
Integrated Urgent Care Team	2,054	(10)	2,044	1,756	288
Long Term Support, Reablement & Shared Lives	13,051	(1,062)	11,990	12,270	(281)
Mental Health / Community Response Service	4,280	(1,215)	3,065	4,237	(1,172)
Senior Management	1,474	(23,370)	(21,896)	(22,504)	608
<b>TOTAL</b>	<b>85,935</b>	<b>(46,596)</b>	<b>39,339</b>	<b>38,509</b>	<b>830</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£2,241k** - The Council has recorded a large net underspend on the costs of Residential & Nursing placements. A large portion of the budgeted costs were funded by COVID monies, with care intended to facilitate a hospital discharge or avoid an admission covered by the NHS for a period before financial responsibility returned to the Council. The nature of demand for care changed also significantly over the year, with fewer residential placements made and some clients preferring to be cared for at home.
- **£648k** - Placement costs for homecare were reduced overall because of NHS COVID monies, despite a large increase in volumes of weekly Support of Home hours being delivered. In part this arose from some clients preferring to be cared for at home, rather than in a residential placement. Gross expenditure on homecare packages was around £1m above budget, but total COVID funding for Support at Home packages was £1.6m and resulted in a large net underspend. As with the underspend on residential package, the 20/21 position is created by one-off funding and does not fully reflect rising demand for care
- **£664k** - Various contracts within the Adults Commissioning service, in particular the Joint Equipment Store, were part-funded by NHS COVID monies.

## BUDGET VARIATIONS

- **£347k** - Funding provided for independent living has been received, but package costs have not materialised
- **£981k** - There was a general reduction in pay costs compared to budget for the Commissioning, Urgent Care, Reablement and Neighbourhoods teams, with costs being met by NHS contributions, Contain Outbreak Management Funding, and other COVID grants. In some areas, there were delays in recruitment to vacancies.
- **£857k** - The Better Care Fund grant has been uplifted for inflation. This had not been factored in when the budget was set as it was uncertain whether this would be passported through to the Council. Increases in other grant income for the Apprenticeship Levy (£51k) were also recognised.
- **£462k** - Pressures that were budgeted for have not been incurred due to the delayed transfer of support functions to the ICFT (hospital) associated with the transfer of Adult Social Care staff. The delay to the transfer is due to the need to focus all resources in responding to the pandemic.
- **£1,170k** - The position includes large amounts from the Contain Outbreak Management Fund (£888k) and discretionary blocks of the Infection Control (£137k) and Workforce Capacity Fund (£145k). These grants were introduced in response to financial pressures arising from COVID-19 and did not form part of the original budget. They enabled assistance to social care providers in responding to outbreaks, measures to reduce infections within the Council's own in-house services, and the provision of greater staff capacity to support hospital discharges and manage changing demand amongst social care clients.

### Pressures:

- **(£1,716k)** - There was a large reduction in Customer and Client Income, corresponding to the lower levels of residential and domiciliary placements noted above and offsetting the reduction in spend on those services. Fees were not charged to clients over the period when their care was fully funded by the NHS, and only resumed once the period of NHS funding expired. Continuing Healthcare (CHC) and other NHS and miscellaneous income was relatively flat, with a further £30k variation. For much of the year when new packages were funded by NHS discharge funding, the volume of new CHC packages was reduced.
- **(£698k)** - The overall cost of the Homemakers service (providing in-house supported accommodation) was £698k above budget, with most (£622k) of this variance arising from staffing costs. Some of this increase arose from increased statutory need and a review of the assessed hours in light of the demands of managing COVID. However, further cost increases of around £200k arose from the opening of the new Mount Street facility. This allowed cost reductions to be achieved against other budgets, mainly in contracted fees to external providers, which are reflected in other underspends and reduced overspends elsewhere in the report. The greater range of in-house placement options will enable the Council to make further savings in the future, through less reliance on more expensive external placements.

## BUDGET VARIATIONS

- **(£557k)** - Higher costs arose on a range of Supported Accommodation contracts, including the five Learning Disability contracts and off-contract placements, plus a number of other smaller contracts. These arise from a combination of pressures, including the National Living Wage increase of 6.2% in FY20/21, and from the requirement for increased care hours in particular areas, particularly with rising demand for some forms of care and given conditions under COVID.
- **(£736k)** - The cost of mental health provision rose sharply above budget, mainly from the increased cost of long-stay residential care packages (£668k), owing to sharp increase on the volume of demands on the service and the average costs of packages. The closure and withdrawal of several contracted providers over the past year has necessitated transferring a number of existing clients to non-contracted providers at a higher per-head costs, along with a number of new clients.
- **(£159k)** - The costs of Direct Payments and the Carers Service within the Homecare service has increased following a higher uptake of this provision. In particular, demand for homecare through Direct Payments has been higher over the past year. Grants by the Carers service have continued and risen sharply above budget (£74k), despite an 18/19 savings proposal to limit these payments.
- **(£1,380k)** - Adults Services' improved financial position over FY20/21 has removed the need for £1.774m of Improved Better Care Funding to be applied, and a further £636k is transferred into the IBCF reserve for application in future years. £361k of funding is expended to support the Intensive Support Contract as previous reported. The remainder of the variance (£669k) is drawn out of reserves and matched to Hosted Services expenditure held within Senior Management.
- **(£274k)** - Contributions to the Greater Manchester Health and Social Care Partnership and Transformation Fund, offset by unused Winter Pressures contributions
- **(£150k)** - The Council incurred higher than expected costs in renting external accommodation for service users in care
- **(£146k)** - The department incurred various additional IT and telephony equipment costs, plus further professional and legal fees as well as other various costs. In many cases these arose from exceptional service and office costs during the pandemic.
- **(£186k)** - A drawdown of £186k in in-house Venture Funds (contributed centrally by the Council to support development and savings proposals) was budgeted by the department but not utilised as the requirement was no longer existent.
- **(£351k)** - Housing benefit income overall reduced by 295k, mainly amongst Supported Accommodation clients. The position on claims for clients within council-funded or managed properties is under review to establish whether current clients have been assessed as ineligible for the benefit, with the possibility that the Council may be able to obtain additional income. On a similar basis, cost recovery for the payment of Council Tax was down by a further £56k

## SAVINGS

### Savings Performance:

- **(£188k)** - The Day Services Review (originally a plan to develop in-house day services around Oxford Park) did not proceed, mainly due to the COVID situation which placed other urgent demands on the service and caused most established day services to be suspended. Revised proposals will be considered over FY21/22.

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Review of out of borough placements	254	0	254
Oxford Park	188	188	0
Moving with Dignity	539	0	539
<b>Total</b>	<b>981</b>	<b>188</b>	<b>793</b>

Childrens Services- Social Care	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Child Protection & Children In Need	8,171	(9)	8,162	8,609	(447)
Children's Social Care Safeguarding & Quality Assurance	2,030	(10)	2,020	1,942	77
Children's Social Care Senior	761	(7,268)	(6,507)	(6,491)	(16)
Early Help & Youth Offending	1,061	(693)	368	351	17
Early Help, Early Years & Neighbourhood	6,280	(1,681)	4,599	4,096	503
Looked After Children (External	27,523	(539)	26,983	30,553	(3,570)
Looked After Children (Internal	10,718	(13)	10,705	11,404	(699)
Looked After Children (Support Teams)	7,743	(76)	7,667	6,499	1,168
<b>TOTAL</b>	<b>64,286</b>	<b>(10,288)</b>	<b>53,998</b>	<b>56,964</b>	<b>(2,966)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£625K** - Underspend on employees due to delays in filling vacant posts and delays in establishing the Positive Futures Scheme
- **£157K** - Underspend on staff transport and hired transport due to Covid.
- **£120K** - Underspend on premise related expenditure. Predominately due to an underspend on youth on remand accommodation. The number of young people remanded is unpredictable and fluctuates.
- **£420K** - Underspend on resources and short breaks for Children with Disabilities



## Pressures :

- **(£3,570K)** - Overspend on external placements due to the number of Cared for Children and the cost of placements. As at the end of March the number of Cared for Children was 682 a reduction of 19 from the 701 reported in the previous month. The placement costs for new children coming into care in the majority of cases exceeds the placement cost for children ceasing to be looked after. There are also significant numbers of young people aged 18+ that remain in external placements whilst awaiting access to independent living arrangements. Covid and the eviction ban has also reduced the availability of move on lets for Care Leavers.
- **(£699K)** - Overspend on internal residential placements including Children's Homes, fostering allowances and special guardianship allowances
- **(£63k)** - Overspend on legal fees due to the number of cases and need the for external counsel
- **(£119K)** - Overspend on interdepartmental transport costs for Cared for Children

Education	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
<b>Access Services</b>	16,886	(14,073)	2,813	3,520	(707)
<b>Assistant Executive Director - Education</b>	400	(100)	301	192	108
<b>Schools Centrally Managed</b>	1,963	(218)	1,745	1,634	110
<b>School Performance and Standards</b>	758	(547)	211	(22)	233
<b>Special Educational Needs and Disabilities</b>	11,723	(10,385)	1,338	1,260	77
<b>TOTAL</b>	<b>31,730</b>	<b>(25,322)</b>	<b>6,407</b>	<b>6,585</b>	<b>(178)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£280k** - Non-grant funded staffing expenditure is £376k less than budget due to part and full year staffing vacancies. This is partly offset by the £96k vacancy factor included for the service.
- **£210k** - A review of the budget has been undertaken to understand commitments in year. This has resulted in budget saving of which is suggested supports the wider pressures in the Education service.
- **£125k** - Staff have been re-deployed to support various related covid strands of work. Staff have been supporting the Covid Outbreak Management and £98k has been received for this. There has been £27k received for staff to provide psychological support for students returning to school after the pandemic.
- **£122k** - A reduction in the use of associates within the Education Psychology (EP) team has led to a projected saving on professional fees this financial year. This is partly due to the lockdown restrictions in place reducing the traded time for in-house and contracted Education Psychologists resulting in them carrying out a greater number of statutory assessments.
- **£93k** - Utilisation of grant to support the Social Emotional and Mental Health Service along with Health income to support ASC has resulted in additional income.
- **£58k** - Costs of moderation have reduced as examinations for the academic year were cancelled due to the Covid 19 situation.
- **£135k** - Other minor variations under £50k

## BUDGET VARIATIONS

### Pressures:

- **(£650k)** - SEN Transport - A further pressure of £650k has materialised for the service in 2020/21. However, this is £98k less than previously reported. Suppliers have continued to be paid where contracts are in place throughout the Covid 19 situation. The demand for SEN Transport has continued to rise due to the increase in the number of pupils eligible and the increase in out of borough placements. £14k of this pressure relates to additional costs of transporting pupils in the Easter and Summer half term holidays as a result of schools being open to vulnerable and key worker children during the Covid 19 situation. £76k of this pressure relates to additional routes being supplied in Autumn 20 & Spring 21 terms due to social distancing measures being put in place during the Covid 19 situation.
- **(£478k)** - The Education service has under achieved on its traded income target with schools by £478k due to a reduced buy in to services. The impact of the Covid 19 situation has had a bearing on this under achievement for all traded services including both ad hoc buy in and annual buy in traded offers
- **(£118k)** - There is a projected decrease in Education Welfare penalty notice income due to changes in government legislation during the Covid 19 lockdown periods.
- **(£65k)** - Projected loss of parental and other community income for the Music Service due to restricted access to the service due the Covid 19 lockdown periods.

## SAVINGS

- **£110k** - There is further reduced demand on the budget for Teachers retirement pension costs. It is suggested that this additional saving supports the pressure occurring on SEN Transport.

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Teachers Pensions	100	0	210
<b>Total</b>	<b>100</b>	<b>0</b>	<b>210</b>

Service Area	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Population Health	15,910	(291)	15,619	14,453	1,166
<b>TOTAL</b>	<b>15,910</b>	<b>(291)</b>	<b>15,619</b>	<b>14,453</b>	<b>1,166</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£487k** - Various underspends relating to the inability to carry out planned work due to the COVID-19 pandemic. For example, the service has been unable to carry out Health Checks, certain prescribing services and other targeted schemes. This is an increase in the underspend last reported as initially it was anticipated that the access of services would increase throughout the year if the pandemic eased, but this has not materialised.
- **£45k** - There is a proportion of Population Health staff currently supporting the COVID response, and related costs have been charged to NHS Covid funding.
- **£13k** - There has been additional income received in the main from the NHS.
- **£129k** - A contribution from the Contain Outbreak Management Fund has been received to support initiatives on Domestic Abuse.
- **£492k** - A contribution from the Contain Outbreak Management Fund has been received to fund employee costs for staff time spent on Covid Test & Trace tasks.

Quality & Safeguarding	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Safeguarding and Quality Assurance	378	(237)	141	104	37
<b>TOTAL</b>	<b>378</b>	<b>(237)</b>	<b>141</b>	<b>104</b>	<b>37</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£17K** - Reduced premise, transport and printing expenditure due to training courses being delivered on line.
- **£43k** - Supplies and Services - reduction in commissioned training courses

### Pressures:

- **(£16k)** - Employees - unachievable vacancy factor as there are only a few staff members and no vacant posts.
- **(£7k)** - Income pressure primarily due to reduced traded income from maintained schools and a credit note for an invoice raised in a prior year

# Operations and Neighbourhoods A

Operations and Neighbourhoods	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Community Safety & Homelessness	6,209	(2,299)	3,910	4,033	(123)
Cultural & Customer Services	3,784	(372)	3,412	2,809	603
Engineers, Highways & Traffic Management	14,558	(10,798)	3,760	4,687	(928)
Management & Operations	1,425	(2,738)	(1,313)	(1,567)	255
Operations & Neighbourhoods Management	32,596	(179)	32,416	32,386	30
Operations, Greenspace & Markets	6,923	(1,704)	5,219	4,465	754
Public Protection & Car Parks	4,530	(3,518)	1,013	2,064	(1,051)
Waste & Fleet Management	10,479	(5,976)	4,503	4,706	(202)
<b>TOTAL</b>	<b>80,504</b>	<b>(27,583)</b>	<b>52,921</b>	<b>53,584</b>	<b>(662)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£275k** - There was an underspend on events within the borough this year as a result of the restrictions relating to COVID-19.
- **£259k** - The Engineering service currently has a number of vacant posts (7 in total including Operational posts and a Head of Service post) which are being held vacant while a restructure is undertaken. It should be noted that 6 of the posts that are vacant are income generating posts which has subsequently impacted on the achievement of expected income levels. It is expected that the new structure will be presented for approval in early 2021/22.
- **£265k** - Due to the timing of the current year's budget being set and the transport levy being agreed, an underspend has materialised.
- **£207k** - Transport related underspends within operations and greenspace due to renewal of part of the fleet resulting in reduced hire and maintenance costs. £100k will be delivered as a recurrent saving in 2021/22
- **£410k** - Changes to the way street sweepings are disposed of have been implemented which has resulted in significant savings. £200k will be delivered as a saving in 2021/22 increasing to 250k recurrently from 2022/23

## BUDGET VARIATIONS

- **£360k** - Due to the increased demand for bereavement services there was an overall increase in income for the year. However, due to current COVID restrictions, the Council is currently subsidising the costs associated with funeral recordings (£27k). Book of remembrance and chapel income has also reduced due to direct impacts of COVID restrictions
- **£313k** - Cultural and Customer Services - combination of 11 vacant posts, 4 of which are in the process of being filled where essential to service continuity. 157k will be delivered as a recurrent saving in 2021/22
- **£643k** - Funding received from the Covid Outbreak Management Fund, predominantly to support Enforcement and Regulatory related expenditure
- **£96k** - Reduction in Libraries spend on books / materials, this isn't directly linked to COVID closures, however it should be noted that expenditure fluctuates year on year depending on when the stock needs renewing so should not be viewed as a recurrent saving.

### Pressures:

- **(£47k)** - Due to businesses being closed during the lockdown period, the pest control service has experienced a reduction in income.
- **(£98k)** - There have been ongoing delays in the street lighting replacement capital scheme which has resulted in additional energy and maintenance costs.
- **(£236k)** - Winter Gritting Costs have exceeded the budget. It is important to note that the Council still benchmark extremely well against statistical neighbours for this function. The cost of an average winter is approximately £550k, the coldest January for 10 years (source = MetOffice) resulted in costs of £693k for 20/21. There has been a recurrent budget issue in this area for a number of years, however as part of a budget realignment exercise the budget has been increased to £600k from 21/22 onwards.
- **(£207k)** - The income received by the markets service, particularly by the outdoor markets, has reduced in recent years as part of a nationwide decline. However this has been exacerbated by the closure of the outdoor market during the lockdown period.
- **(£1,543k)** - Income generated by the car parks within the borough (including fine income) has suffered significantly as a result of reduced demand from COVID-19. There is an additional shortfall as a result of new expected car parks not being operational in 2020/21. A review of car parking options across the borough is currently underway.
- **(£91k)** - Costs associated with operating car parks across the borough such as utility and business rates have exceeded budget. These costs are still incurred despite car parks operating at minimum capacity. Income would usually offset this issue, a budget realignment exercise is to be undertaken in 21/22.
- **(£162k)** - Income shortfalls within licensing and public protection across a number of fees and charges.

- **(£274k)** - Increase in accommodation costs as more Homeless people are placed in temporary accommodation which is a positive outcome. The increased expenditure is partially offset by a combination of in year external grant funding and utilisation of previous years unspent grant funding
- **(£69k)** - Reduced income across Libraries and Cultural Services due to ongoing Covid restrictions
- **(£334k)** - Reduced level of income within in Engineers and Highways. The income budgets require review and alignment with the programme of works including the capital programme. This is currently being addressed with a view to rebasing income and expenditure budgets in 2021/22
- **(£114k)** - Increased spend on wheeled bin purchases, linked to higher volume of residential waste collections as a result of COVID
- **(£165k)** - Materials and other supplies in Bereavement Services have exceeded budget due to additional activity in this area as a result of COVID. This partially offsets the additional income delivered.

## SAVINGS

### Savings Performance:

- **(£150k)** - As previously reported, the additional fees & charges savings target was not achieved by the directorate. It was expected that work would be able to continue throughout the financial year to identify new income streams or ways in which the Directorate can expand its income generating business areas. This has been delayed due to the ongoing impact of COVID but will be progressed in 2021/22.

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Extending commercial offer	100	100	0
Procurement	50	50	0
Disposal of Street Sweepings	125	0	125
Waste levy reduction	407	0	407
<b>Total</b>	<b>682</b>	<b>150</b>	<b>532</b>



Growth	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Growth Management	262	0	262	260	2
Development & Investment	1,832	(284)	1,548	1,544	4
Economy, Employment & Skills	2,426	(1,219)	1,207	1,241	(33)
Major Programmes	575	0	575	575	0
Infrastructure	249	(10)	239	270	(31)
Planning	1,489	(1,001)	488	513	(25)
BSF, PFI & Programme Delivery	21,346	(24,037)	(2,691)	(2,688)	(3)
Asset Management	286	(286)	0	8	(8)
Capital Programme	830	(353)	477	321	157
Corporate Landlord	8,631	(1,862)	6,769	6,631	138
Environmental Development	493	(28)	465	357	108
Estates	1,639	(2,686)	(1,046)	(363)	(683)
School Catering	2,776	(2,772)	4	(96)	100
Vision Tameside	0	0	0	1	(1)
<b>TOTAL</b>	<b>42,834</b>	<b>(34,537)</b>	<b>8,297</b>	<b>8,572</b>	<b>(275)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£378k** - Savings on a number of vacant posts (33) across the directorate. The recruitment to these vacant posts is in progress.
- **£152k** - The number of event bookings reduced due to covid which has resulted in savings on additional caretaking that would have been required.
- **£131k** - Premises related savings across the Council estate due to the reduced use of buildings during covid. These savings primarily relate to utility costs
- **£87k** - Contribution from the CCG to fund asset management and covid testing and vaccination sites
- **£20k** - Reduced levels of staff travel due to covid

## BUDGET VARIATIONS

## Underspends:

- **£190k** - Savings on professional services budgets across the directorate due to a review of commitments during the year. Savings realised within Corporate Landlord (107k), Planning (44k) and Investment and Development (20k) service areas.
- **£100k** - Saving on kitchen repairs and maintenance of £73k, and other minor variations within the primary catering service. This is due to schools remaining open during covid but with far fewer pupils in attendance.
- **£71k** - Maximisation of grant funding against base budget within Economy Employment and Skills.
- **£118k** - Other minor variations

## Pressures:

- **(£192k)** - Security costs for sites approved for disposal without budget allocation that were unoccupied during the financial year.
- **(£194k)** - Asset disposal costs associated with assets listed for future disposal that are not expected to be financed via the future capital receipts realised.
- **(£190k)** - Cancellation of events due to covid restrictions that has resulted in a loss of room hire income.
- **(£177k)** - Reduced levels of Planning application and Building regulation fee income due to covid restrictions
- **(£131k)** - Interim agency costs covering vacant posts across the Directorate supporting key priorities in excess of budget allocation
- **(£138k)** - Reduction of rental income due from tenancies. This includes £71k income loss from Clarendon Shopping Centre, Hyde (profit share arrangement). The loss is primarily due to an increase in the number of vacated premises during covid.

## SAVINGS

## Savings Performance:

- **(£500k)** - Additional rent review income has not been achieved in year. Rent increases will be reprofiled incrementally against budget provision between 2021/22 to 2024/25 with additional revenue expected during this period incorporated into the Council's Medium Term Financial Plan to support future year savings requirements.

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Estates Property Rent Reviews	500	500	0
<b>Total</b>	<b>500</b>	<b>500</b>	<b>0</b>

Governance	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Democratic Services	791	(119)	672	429	242
Executive Support	1,814	(184)	1,629	1,452	177
Governance Management	185	(90)	95	96	(1)
Legal Services	1,590	(34)	1,557	1,565	(8)
Exchequer	56,908	(55,348)	1,560	2,618	(1,058)
Policy, Performance & Communications	1,765	(290)	1,474	1,404	70
HR Operations & Strategy	1,357	(697)	660	561	99
Organisational & Workforce Development	711	(135)	576	470	106
Payments, Systems and Registrars	2,139	(838)	1,302	1,258	44
<b>TOTAL</b>	<b>67,260</b>	<b>(57,735)</b>	<b>9,524</b>	<b>9,854</b>	<b>(329)</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends

- **£653k** - Employee related expenses including training are less than budget due to a combination of vacant posts held, maternity leave and delays to recruitment to posts across the directorate.
- **£168k** - Democratic Services elections budget not utilised in full in 2020/21 due to the cancellation of elections in 2020 as a result of the COVID 19 pandemic. Budget will be required in 2021/22 for May 2021 elections.
- **£92k** - Budget of £92k for potential Housing Benefit debt write-offs not required in 2020/21 as recovery performance has been maintained.
- **£154k** - There has been additional income for HR identified of £100k from the Clinical Commissioning Group (CCG) for 20/21 to deal with NHS reorganisation, additional advice and support through the pandemic for staff employed across health and social care. Also, unexpected additional Income of £54k to the Executive Support Service from CCG underspends in year.

- **£343k** - One off funding allocated to the provision of Homelessness accommodation from the Contain Outbreak Management Fund of £184k and £159k of additional income for Covid 19 Isolation payment administration costs.
- **£26k** - Other minor net variations of £50k across the directorate

## Pressures

- **(£425k)** - The value of costs recovered in respect of council tax and business rates debt collections costs is significantly less than budget and previously forecast due to delays and restrictions on the recovery processes due to the covid pandemic
- **(£1,123k)** - Within Housing Benefit there is an element of Expenditure on board and lodging or non self-contained licensed accommodation where the local authority is landlord relating to the provision of Homelessness accommodation. The Local Housing Allowance limits meant that we can only claim subsidy up to a certain level. The Gross Expenditure is £1.775m of which we cannot claim subsidy for £1.123m. This expenditure has significantly increased from previous years and Covid 19 again as impacted upon this. This expenditure has transferred to the Homelessness Service within Operations and Neighbourhoods from 1 April 2021 as they are better placed to manage the expenditure
- **(£80k)** - Income is (£80k) less than budget due to a reduction in the number of schools purchasing HR, Payroll and Recruitment and Teacher Trade Union service.
- **(£29k)** - Registrars Income is under the income budget target of £228k by (£29k) , however there has been a (£44k) loss of ceremony income as a result of the COVID 19 situation. Without this the service would have exceeded the budgeted income target by £15k
- **(£38k)** - The Priority Account Service (Oxygen) has a net income target of £50k. Due to COVID 19 and based on the 7 month cessation of the programme the actual expenditure was £66k and income to be £78k. Along with the £50k income target there is an estimated shortfall of (£38k).
- **(£40k)** - As a result of underspends across the Policy and Communications budget, one off funding has been identified for a Fostering Marketing and Recruitment Campaign of £40k.

## SAVINGS

Savings Performance:

- **(£30k)** - There was an In year savings target of (£30k) Strive Programme for schools which was not achieved. This saving was removed from the budget with alternative mitigating savings delivered in its place.

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Cease non-statutory appointee & deputyship service for adults	75	0	75
STRIVE for schools	30	30	0
<b>Total</b>	<b>105</b>	<b>30</b>	<b>75</b>

Finance and IT	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Financial Management	3,519	(1,027)	2,491	2,355	136
Risk Management & Audit Services	1,912	(250)	1,662	1,511	151
Digital Tameside	4,106	(629)	3,477	3,234	243
<b>TOTAL</b>	<b>9,537</b>	<b>(1,907)</b>	<b>7,630</b>	<b>7,100</b>	<b>530</b>

## BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

### Underspends:

- **£153k** - A number of minor underspends across Financial Management including Employees costs £49k, professional services £26k, additional income £12k, income management charges £12k and other minor variations .
- **£90k** - Risk & Insurance underspend relates mainly to employee costs due to vacant posts throughout the year.
- **£65k** - Central Insurance Costs - The contribution to insurance reserves is £65k in excess of budget based on the independent actuarial assessment of the required provision and reserves for self insurance.
- **£70k** - IT Device Management - Following the decision to purchase Office 365 licences in 2021/22, there is no longer a requirement to purchase additional Microsoft Operating System licences.
- **£263k** - Due to Data Centre completion being later than planned a number of expected costs relating to hardware and software have been delayed. The forecast had also assumed that £74k of capital costs relating to the data centre would need to be funded from revenue budgets which is no longer required.
- **£41k** - Other minor variations in spend across Digital Tameside

### Pressures:

- **(£21k)** - Due to the current Covid-19 situation and the majority of staff working from home there isn't the same demand to print. Therefore, the recovery of income from services is less than the cost of the Multi Functional Device's (printers/scanners). A review of devices is being carried out.
- **(£44k)** - Additional Data costs relating to the Mobile Phone Contract which have not been recharged to services. Data is recharged based on usage which is lower than previously estimated.
- **(£72k)** - Employee costs have not achieved the vacancy factor due to low turnover. The vacancy factor is not a target and other underspends across the service compensate for this apparent pressure.

## BUDGET VARIATIONS

**Savings Performance:**

**(£15k)** - The saving for STAR Procurement has not been achieved due to the fee not being reduced in 20/21

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Financial Management restructure	25	0	25
STAR procurement	15	15	0
Income Management	50	0	50
Insurance	750	0	750
<b>Total</b>	<b>840</b>	<b>15</b>	<b>825</b>

Corporate	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Outturn £000's	Variance £000's
Chief Executive	326	0	326	287	39
Corporate and Democratic Core	3,682	(222)	3,460	3,267	193
Democratic Processes	1,478	(79)	1,398	1,310	89
Investment and Financing	13,070	(9,624)	3,447	8,719	(5,272)
Contingency	2,772	0	2,772	(4,130)	6,902
<b>TOTAL</b>	<b>21,327</b>	<b>(9,925)</b>	<b>11,403</b>	<b>9,452</b>	<b>1,950</b>

## BUDGET VARIATIONS

The variance is a net position and reflects a number of underspends and pressures including:

### Underspends:

- **£199k** - CDC - Other minor variations under £50k
- **£3,000k** - In Contingency we have an earmarked budget of £3m for specific service pressures. In response to the increased costs incurred across other Council services we have released the full £3m to cover these.
- **£18k** - Debt repayments to the Greater Manchester Debt Administration Fund (GMMDAF) are £18k under budget based on the latest pool rate.
- **£188k** - Payments to internal funds below budget due to low interest rates
- **£866k** - Additional income relating to investment in Manchester Airport Group. This is made up of £722k interest on the "Project Mere" investment in July 2020, an £89k uplift in rent received relating to the Council's share of the airport land, and £55k of interest on previous delayed payments from MAG.
- **£280k** - A pressure relating to financing costs for new IT licenses will not materialise as the initial spend is now only anticipated in the current financial year, meaning the pressure will not materialise until 2021/22. This budget previously sat within IT.
- **£494k** - Savings resulting from the advanced pensions payment made to GMPF in April 2020.

### Pressures:

- **(£25k)** - The Coroners service is a joint service with Stockport MBC (Host) and Trafford MBC and has a budget of £650k. The outturn position is higher than budget, this increase includes costs in relation to COVID 19 activity.
- **(£13k)** - Interest costs are above budget due to a £10m short term loan taken up in quarter 3.
- **(£6,288k)** - No dividend income from Manchester Airport Group (MAG) in light of the financial impact of the COVID 19 crisis on the Airport.
- **(£1,177k)** - Anticipated increase in the bad debt provision for sundry debt. This is mainly due to unpaid debt in year as a result of the COVID crisis.
- **(£1,007k)** - Provision for credit loss in respect of long term debtors due to economic impact of COVID on MAG



## SAVINGS

### Savings Performance:

- **£147k** - Pension Increase Act payments have out turned at an over achievement on the £35k saving due to contributions to costs being reduced
- **£190k** - Projected interest earned on investments due to combination of higher paying fixed interest deals and higher cash balances than initial conservative estimates. This has increased from the P10 projection largely due to the inclusion of some historic interest identified and added in to the year's figures
- **£494k** - Savings resulting from the advanced pensions payment made to GMPF in April 2020.

Scheme	Savings Target 20/21 £000's	Not delivered £000s	Achieved £000's
Treasury Investment Income	50	0	240
Pension Increase Act	35	0	182
Capital & Financing - MRP	552	0	552
MAG Dividend Income	2,400	2,400	0
Other minor budget adjustments	169	25	144
<b>Total</b>	<b>3,206</b>	<b>2,425</b>	<b>1,118</b>

£000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Acute Commissioning	205,997	206,245	(248)	205,997	206,245	(248)	219
Ambulance Services	9,694	9,694	0	9,694	9,694	0	(0)
Clinical Assessment & Treatment Centres	1,944	1,639	305	1,944	1,639	305	56
Collaborative Commissioning	215	189	25	215	189	25	25
High Cost Drugs	243	239	4	243	239	4	8
NCAS/OATS	90	141	(51)	90	141	(51)	40
Winter Resilience	198	140	58	198	140	58	40
<b>Total - Acute</b>	<b>218,381</b>	<b>218,287</b>	<b>94</b>	<b>218,381</b>	<b>218,287</b>	<b>94</b>	<b>389</b>

- The Acute Commissioning cost centre includes expenditure with both acute NHS providers and the independent sector:
  - NHS Providers** – Expenditure with the GM acute trusts is based upon nationally calculated command and control values plus services charged outside of the block arrangements (e.g. IT at the ICFT). Spend is in line with budget.
  - Independent Sector** – While baseline budgets in H2 included some resource for Independent Sector Spend, this was based upon actual activity between April and July 2020 where activity was limited by national lockdown measures. Top up arrangements were put in place to cover spend in excess of this baseline. The total value of the top up received for the independent sector in 2020/2021 was £1,557k. The improvement in the acute commissioning position since last month is made up of an increase in budget from top up allocations received (£168k) and slightly lower than forecast spend with the independent sector (£51k).
- Clinical Assessment & Treatment** – Is funded from core CCG budgets, with no access to top up allocations. Throughout the year, there has been the expectation that activity with the provider would return to similar levels to those seen pre COVID levels, and estimates and forecasts have been based on this assumption. However, in reality the volume of activity still hasn't recovered to these expected levels, hence there being a benefit released into the position each month.
- High Cost Drugs** – The main driver of this reduction in forecast relates to invoices from Lloyds Clinical Homecare invoices. Throughout 20/21 there were ongoing discussions with provider around validation of invoices to ensure invoices received were for activity relating to T&G. This issue was finally resolved in March 21 and validation of 12 months of invoices took place which showed that some activity wasn't T&G's. The provider issued credits for this activity and therefore we have a slight benefit to our position.
- NCA** – The reduction in forecast relates to a provision included within NCA for invoices from Devolved Administrations. During the first half of 2020/2021, we received a small number of high values invoices from a couple of these providers, so the forecast was increased to report worst case scenario that similar activity would be seen in the second half of 2020/2021. In reality, this didn't happen and we have now received activity invoices up to February 2021 from most providers, meaning the majority of this provision was released giving a benefit to the CCG's position.

# Mental Health

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Child & Adolescent Mental Health	431	828	(397)	431	828	(397)	(480)
Improving Access To Psychological Therapies	272	207	65	272	207	65	61
Learning Disabilities	575	660	(85)	575	660	(85)	(2)
Mental Capacity Act	142	159	(17)	142	159	(17)	(4)
Mental Health Contracts	29,551	29,121	430	29,551	29,121	430	441
Mental Health Services - Adults	1,146	1,338	(192)	1,146	1,338	(192)	(126)
MH - Collaborative Commissioning	1,625	1,621	4	1,625	1,621	4	(0)
MH - Non Contracted Activity	53	3	50	53	3	50	10
Mental Health Services - Other	1,531	1,531	0	1,531	1,531	0	(1)
MH - Specialist Services	523	523	(0)	523	523	(0)	(0)
Mental Health Transformation	1,549	1,443	107	1,549	1,443	107	107
Mental Health - Individualised Commissioning	7,022	6,839	183	7,022	6,839	183	163
Mental Health Neighbourhood	447	417	29	447	417	29	2
MENTAL HEALTH SERVICES - WINTER RESILIENCE	359	359	(0)	359	359	(0)	(0)
<b>Total - Mental Health</b>	<b>45,225</b>	<b>45,049</b>	<b>177</b>	<b>45,225</b>	<b>45,049</b>	<b>177</b>	<b>170</b>

- The Mental Health directorate ended the year with a £177k underspend against budget. The main driver of this variance is a reduction in the value of Individualised Commissioning placements. Individualised Commissioning is an area where low volume and high costs can create volatility within the financial position as patients are discharged and admitted into placements. The number of PICU placements in the second half of the year has been lower than expected, while the traditional winter pressures did not materialise this year.
- To comply with NHS planning guidance for 2020/21, the CCG has to demonstrate increased expenditure in Mental Health through the Mental Health Investment Standard (MHIS). The CCG has achieved its MHIS, demonstrating growth in spend of 6.4% since last year.
- Following the recent rebasing exercise (this required the CCG to rebase values from 16/17 SLR to 18/19 SLR source data), expenditure in excess of £2m has moved from MHIS to Non-MHIS in relation to Dementia and Learning Disabilities. Therefore the target spend had been adjusted. The table below summarises the year end position:

Mental Health Investment Standard (MHIS) Achievement	2020-21 Programme Growth	2019-20 Rebased Outturn (£000)	2020-21 Target MHIS Spend (£000)	2020-21 Actual Spend (£000)	Excess in delivering MHIS %	Excess in delivering MHIS (£)
	5.30%	39,325	41,401	44,040	6.40%	2,639

- As per the guidance the values in this table exclude 3.1m expenditure categorised as Dementia and Learning Disabilities and also expenditure relating to GM Transformation totalling 3.2m. However this does include other Non-Core expenditure relating to 4.1m Prescribing and 1.1m Continuing Healthcare.

# Primary Care

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Prescribing	44,190	44,886	(696)	44,190	44,886	(696)	(142)
Delegated Co-commissioning	37,229	37,291	(62)	37,229	37,291	(62)	(177)
Local Enhanced Services	5,131	4,954	177	5,131	4,954	177	(25)
Out of Hours	2,490	2,492	(2)	2,490	2,492	(2)	(2)
Central Drugs	1,329	1,439	(111)	1,329	1,439	(111)	(24)
Primary Care IT	1,209	1,029	180	1,209	1,029	180	11
Medicines Management - Clinical	527	471	56	527	471	56	4
Oxygen	441	400	41	441	400	41	(20)
Commissioning Schemes	300	257	43	300	257	43	2
GP FORWARD VIEW	165	164	1	165	164	1	16
Primary Care Investments	(559)	(478)	(81)	(559)	(478)	(81)	(70)
<b>Total - Primary Care</b>	<b>92,451</b>	<b>92,904</b>	<b>(453)</b>	<b>92,451</b>	<b>92,904</b>	<b>(453)</b>	<b>(427)</b>

- **Prescribing** – Prescribing spend this year was approximately £2.3m higher than in 2019/20. This increase in spend of almost 7% is primarily driven by increased prices for drugs, as usage has reduced by approximately 1.5%. £350k of the additional spend was attributable to sertraline being classified as “No Cheaper Stock Obtainable” due to its limited availability. Despite these increases in cost, QIPP of £375k has been achieved this year. There have been further price increases in a number of Category M items in Quarter 4 and these have been reflected in the year end accrual, which has contributed towards the reported overspend at year end.
- **Central Drugs** – Costs are calculated nationally to apportion unidentified prescribing costs which cannot be directly attributed to practices. Costs have increased this year following general increase in prescribing activity during the pandemic, resulting in an overspend.
- **Home oxygen** – There has been an underspend of £41k which is attributable to a change in suppliers when the new contract started mid-year and a general reduction in the numbers of patients using the service.
- **Delegated** – Overspend and movement since M11 is driven by QOF. Because of uncertainty around the assessment of performance through the pandemic period, a decision was made by the CCG to prudently accrue to 100% achievement in 2020/21 pending completion of the full assessment exercise. Additional pressures have arisen in relation to Locum sickness / Maternity and Paternity. Which in turn are partially offset by a reduction in Minor Surgery estimated activity and reduced Business Rates.
- **Local Enhanced Services** – The final position for LCS schemes is an underspend of (£177k). This is as a direct result of COVID and the reduced activity in some of the Locally commissioned service schemes (£104k). In addition there is been reduced activity from the Pharmacy minor ailments schemes (£55k) and the Minor Eye care service (£13k), which are both reliant on face –to- face interactions. There was also a further (£5k) reduction on room hire.

# Continuing Care

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Adult Joint Funded Continuing Care Personal Health Budgets	0	2	(2)	0	2	(2)	0
CHC Adult Fully Funded	7,186	7,400	(214)	7,186	7,400	(214)	(391)
CHC Adult Joint Funded	556	744	(187)	556	744	(187)	(212)
CHC Adult Personal Health Budgets	3,717	3,489	228	3,717	3,489	228	(28)
CHC Assessment & Support	1,136	1,115	21	1,136	1,115	21	(17)
Children's CHC Personal Health Budgets	35	22	13	35	22	13	(2)
Children's Continuing Care	167	174	(7)	167	174	(7)	(4)
Funded Nursing Care	1,725	1,785	(61)	1,725	1,785	(61)	(31)
<b>Total - Continuing Care</b>	<b>14,521</b>	<b>14,731</b>	<b>(210)</b>	<b>14,521</b>	<b>14,731</b>	<b>(210)</b>	<b>(685)</b>

- Previous reports talked about an expected underspend in CHC, many due to overachievement of the QIPP target due to many packages of care being funded from COVID monies in the first half of the year. However, in Month 12, T&G CCG have funded a PuPOC (Previously unassessed periods of care) claim for one patient that was £69k. This is a package of care that was due to have a CHC review as COVID started and CHC was stood down. The patient has been reimbursed for the expenditure they incurred as this patient could potentially have been deemed as CHC eligible and therefore should not have paid for any of their care.
- The CHC team have identified a potential of approximately 5 further packages of care that missed an assessment when COVID hit. These were not eligible for packages funded from COVID HDP as the package started before 19<sup>th</sup> March. The CCG have increased the claim provision for 5 more of these packages, but at an average cost of £50k, not the higher value of £69k as there may be more restitution claims. This along with the 3 packages paid in 20/21 has put an unanticipated pressure of £350k on CHC.
- It has also been identified that there are 3 joint packages of care with Local Authorities where it is likely that the CCG should have picked up the full cost of the package for the financial year, not just the agreed funding split which again, was due to be reviewed when CHC was stood down. This has identified a liability of £180k that was not anticipated previously.
- FNC increased by £30k due to the volume of patients increasing as COVID funding ended.
- Overall the CHC directorate outturn was £210k over-performing. This was mainly driven by Joint Funded packages not expected and increase in provision to PuPOC. CHC did achieve it's QIPP target of £500k, mainly due to costs funded partly through the year from COVID monies that would normally have sat within CHC. There is an expectation that demand levels prior to 2020/21 will return in 2021/22.

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Community Services	38,491	38,465	26	38,491	38,465	26	16
Hospices	710	710	(0)	710	710	(0)	(0)
INTERMEDIATE CARE	464	699	(235)	464	699	(235)	(235)
Wheelchair Service	521	521	(0)	521	521	(0)	69
Palliative Care	113	119	(6)	113	119	(6)	3
<b>Total - Community</b>	<b>40,298</b>	<b>40,514</b>	<b>(215)</b>	<b>40,298</b>	<b>40,514</b>	<b>(215)</b>	<b>(147)</b>

- The majority of the community services budget relates to services provided by the ICFT, which is within the scope of the block contract. Payments are fixed and were not subject to change throughout the year.
- While most COVID spend is contained within the 'Other' directorate, we are coding some of the Hospital Discharge Programme (HDP) to the Intermediate Care cost centre. HDP – Scheme 2 funding is in place for packages that stemmed from a Hospital Discharge since 1<sup>st</sup> September, where a 6 week deadline was given for the patient to be fully assessed.

The Discharge to Assess scheme has funded 236 packages to date, with an additional allocation of £464k received through the top up process. The average length of stay is currently 25 days (against a maximum 42 days allowed). At the end of March there were 36 open D2A packages awaiting full assessment.

HDP funding will continue to be available into the first half of the new financial year, albeit with reduced rates in Q2 (where a maximum of 4 weeks of care can be reclaimed).

- Other services have delivered broadly in line with budget. The slight pressure on palliative care relates to Marie Curie invoices

# Other

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Programme Projects	13,682	13,888	(206)	13,682	13,888	(206)	(213)
Better Care Fund	13,769	13,762	7	13,769	13,762	7	257
Property Services	3,553	3,764	(211)	3,553	3,764	(211)	(468)
Patient Transport	1,227	1,229	(1)	1,227	1,229	(1)	124
NHS 111	812	812	(0)	812	812	(0)	0
Safeguarding	458	441	17	458	441	17	17
Clinical Leads	405	392	12	405	392	12	(1)
Nursing and Quality Programme	205	204	1	205	204	1	(2)
Transformation Funding	75	171	(96)	75	171	(96)	(98)
Commissioning Reserve	1,012	0	1,012	1,012	0	1,012	1,012
Commissioning - Non Acute	(8)	(12)	4	(8)	(12)	4	(0)
<b>Total - Other</b>	<b>35,191</b>	<b>34,653</b>	<b>539</b>	<b>35,191</b>	<b>34,653</b>	<b>539</b>	<b>628</b>

- **Programme Projects** – The majority of COVID related expenses have been captured within this cost centre. All eligible COVID related claims for 2020/21 have been approved and £13,274k of additional allocation was received in total. In 2021/22 eligible costs will be limited to Hospital discharge programme (HDP) and vaccine related costs.
  - HDP Scheme 1 (for packages that stemmed from a Hospital Discharge between 19th March and 31st August and that had not yet had a Care Act Assessment or a Full CHC Assessment) are coded to this cost centre. We are able to reclaim pre-assessment placement costs until the end of March, but not beyond this date. On 31st March 2021 there were 2 packages where the individual has not yet had an assessment. Both of these are Glossop residents and Derbyshire are leading the assessment process. Plans are in place to assess the individuals as soon as possible.
- **Commissioning Reserve** – This represents in year contingency set aside to manage risk and provide for known pressures. The apparent underspend is required to ensure that the reported CCG position is balanced.
- **Property** – Although the providers hold occupancy leases, the funding for the estates costs for community services, still flows through the CCG. This includes Ashton and Glossop primary care centres. All historic queries with NHS Property Services has now been addressed and all invoices have been made

The reported overspend and movement since last month relates to anticipated 'true up' costs. While invoices have not yet been received, we understand that cleaning and other costs have increased during the pandemic. These costs would ultimately be recharged to the CCG through the 2020/21 'true up' process, therefore we have made provision for this in our accounts.

# CCG Running Costs

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M11
Finance	1,194	1,194	(1)	1,194	1,194	(1)	(10)
Commissioning	922	916	6	922	916	6	1
CEO/Board Office	558	556	2	558	556	2	(3)
ADMINISTRATION & BUSINESS SUPPORT	349	348	1	349	348	1	0
IM&T	307	306	0	307	306	0	0
Corporate Costs & Services	264	243	21	264	243	21	21
Communications & HR	212	210	2	212	210	2	2
Human Resources	134	141	(7)	134	141	(7)	(7)
Nursing	123	123	0	123	123	0	19
Estates & Facilities	104	104	0	104	104	0	0
Corporate Governance	81	92	(10)	81	92	(10)	(12)
Chair & Non Execs	94	88	6	94	88	6	6
Contract Management	65	65	0	65	65	0	0
IM&T Projects	52	57	(5)	52	57	(5)	(2)
Equality & Diversity	29	29	0	29	29	0	0
QIPP	54	0	54	54	0	54	54
General Reserve - Admin	0	0	0	0	0	0	0
<b>Total - CCG Running Costs</b>	<b>4,541</b>	<b>4,471</b>	<b>70</b>	<b>4,541</b>	<b>4,471</b>	<b>70</b>	<b>70</b>

- The CCG received an allocation of £4,541k to fund running costs in 2020/21. We are not allowed to exceed this limit, but any underspend on running costs can be used to offset pressures across the CCG as a whole.
- The 2020/21 running cost allocation incorporates a 20% national efficiency requirement. This was comfortably realised because of historic savings achievement, most notably benefits of integration with the Council (e.g. single CEO/CFO and co-location at Tameside One).
- At year end we had underspent by £70k versus the running cost target. This position includes a £54k contribution towards QIPP, which has been met from a combination of vacancies, unused travel costs budgets and savings against other corporate overheads like printing, training and conference costs.



## COVID-19 Grant funding and other contributions

The table below details the grant funding and contributions the Council is has received in relation to the COVID-19 pandemic;

COVID-19 Grant Funding and other Contributions	Amount Received £000	Amount Spent £000	Balance £000	Treatment of remaining balance
Local Authority Support Grant	21,451*	9,728	11,723	Transferred remaining amount to earmarked reserves to be utilised in future years. £5.239m of this has been earmarked to fund the Council's 2021/22 budget.
Council Tax Hardship Grant	2,158	2,158	0	Grant fully spent in year
Local Authority Discretionary Grant Fund	2,469	2,299	170	Received more grant than was awarded to businesses, additional grant received will be returned to Department for Business, Energy and Industrial Strategy (BEIS).
Local Restrictions Support Grant (Open)	2,027	1,749	278	Grant scheme runs until 30th April 2021, remaining grant carried forward to fund schemes awarded in April 2021
Additional Restrictions Grant	6,804	3,772	3,032	Grant scheme runs until 30th June 2021, remaining grant carried forward to fund schemes awarded in Quarter 1 of 2021
Test and Trace Support Payments Grant	454	89	365	Remaining grant carried forward to fund schemes awarded next year.
Emergency Assistance Grant for Food and Essential Supplies	332	183	149	Transferred remaining amount to earmarked reserves to be utilised in future years.
Income Compensation Grant	986	1,481	(495)	Income compensation was provided up to November 2020, the remaining £495k is the amount owed to the council for the last four months of 2020/21

\* £7.648m of Local Authority Support Grant was received in 2019/20 and carried forward into 2020/21. This is included in the £21.451m.

## COVID-19 Grant funding and other contributions (continued)

COVID-19 Grant Funding and other Contributions	Amount Received £000	Amount Spent £000	Balance £000	Treatment of remaining balance
Compliance and Enforcement Grant	146	146	0	Grant fully spent in year
Winter Grant Scheme	671	1,125	(454)	Amount owed to the council to fund the costs associated with the Winter Grant Scheme.
Test and Trace Service Support Grant	1,420	132	1,288	Remaining grant carried forward to be utilised next year
Contain Outbreak Management Fund	6,415	2,416	3,999	Remaining grant carried forward to be utilised next year
Infection Control Fund Grant	428	428	0	Grant fully spent in year
Asymptomatic Testing Sites	0	211	(211)	Amount owed to the council to fund the costs associated with the Asymptomatic Testing Sites
Community Champions	368	1	367	Transferred remaining amount to earmarked reserves to be utilised in future years.
Rapid Testing Fund	105	105	0	Grant fully spent in year
Workforce Capacity Fund	577	569	8	Received additional grant, balance remaining will be returned to Department for Health and Social Care (DHSC)
Other COVID-19 contributions	10,798	10,798	0	Contributions fully spent in year
Clinically Extremely Vulnerable Funding	307	24	283	Transferred remaining amount to earmarked reserves to be utilised in future years.
<b>Totals</b>	<b>57,914</b>	<b>37,414</b>	<b>20,500</b>	

## COVID-19 Spend

This table details the Council's COVID spend split by services and the many COVID-19 grant funded schemes.

Direct COVID spend is not presented within the service positions, and are mainly costs directly attributable to COVID that can individually be identified and allocated against the COVID-19 funding.

Indirect COVID spend is presented within the service positions, these are costs and loss of income that due to their nature can't easily be individually split out from the non-COVID elements and allocated against the COVID-19 funding.

Service	Direct £000	Indirect £000	Total £000
Adults	9,381	(3,925)	5,456
Children's Services	252	0	252
Education	76	465	541
Schools	0	0	0
Population Health	4,059	(1,153)	2,906
Operations and Neighbourhoods	1,946	580	2,526
Growth	86	(390)	(304)
Governance	279	1,146	1,425
Finance and IT	81	21	102
Quality and Safeguarding	0	0	0
Capital and Financing	0	7,308	7,308
Contingency	0	695	695
Corporate Costs	523	33	556
Council Tax Hardship Grant	2,158	0	2,158
Local Authority Discretionary Grant Fund	2,299	0	2,299
Local Restrictions Support Grant (Open)	1,749	0	1,749
Additional Restrictions Grant	3,772	0	3,772
Test and Trace Support Payments	89	0	89
Emergency Assistance Grant for Food & Essential Supplies	183	0	183
Compliance and Enforcement Grant	146	0	146
Winter Grant Scheme	1,125	0	1,125
Test and Trace Support Grant	153	0	153
Contain Outbreak Management Fund	2,416	0	2,416
Infection Control Fund	428	0	428
Asymptomatic Testing Sites	211	0	211
Rapid Testing Fund	105	0	105
Community Champions	1	0	1
Workforce Capacity Fund	569	0	569
Clinically Extremely Vulnerable	24	0	24
Discharge to Assess Payments	524	0	524
<b>Totals</b>	<b>32,634</b>	<b>4,780</b>	<b>37,414</b>

# Budget Virements

## Budget Virements

The table below details the budget virements that need approval;

Service	Reason for virement	Virement Between	Transfer Between		Virement amount £	Nature of virement
			Debit	Credit		
Adults	Transfer to cover costs of unrecoverable client fees	Director	Adult Services	Contingency	601,400	Non-recurrent
Governance	Legal budget required for specific project	Director	Governance	Contingency	3,560	Non-recurrent
Growth	Transfer of budget via Capital financing to support the borrowing costs associated with PFI schemes.	Director	Capital Financing	Growth	2,691,020	Non-recurrent

# Reserve Transfers

## Reserve Transfers

The table below details the reserve transfers that need approval;

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Adults	Grant monies from the Improved Better Care Fund which were not applied in FY20/21 are reserved for future years	Transfer to	636,373
Adults	Contribution to Greater Manchester Transformation funding, to improve adult social care standards across the region	Transfer from	(668,517)
Children's Social Care	SENDIASS grant underspend. Monies carried forward to 2021/22 to fund staff to deliver the initiative	Transfer to	13,441
Children's Social Care	Troubled Families grant underspend	Transfer to	344,352
Children's Social Care	Pathways to Talking	Transfer to	14,100
Children's Social Care	Early Help Innovation grant underspend	Transfer to	162,588
Children's Social Care	Early Years Professional Development Fund (DfE) grant underspend due to delays in delivering the programme due to Covid	Transfer to	49,717
Children's Social Care	Early Years Professional Development Fund (DfE) grant underspend due to delays in delivering the programme due to Covid	Transfer to	2,312
Children's Social Care	Early Years Consortium grant underspend	Transfer to	7,337
Children's Social Care	Holiday Activity Fund (HAF) grant underspend due to the timing of when the grant was received. Delivery of the scheme to take place in 2021/22	Transfer to	116,829
Children's Social Care	Covid 19 - Emergency Assistance Grant for Food and Essential Supplies underspend	Transfer to	5,000
Children's Social Care	Cash For Kids Basic Essentials Family grant underspend	Transfer to	4,783

# Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Children's Social Care	Mental Health Project monies received at the end of 2020/21. Delivery will be in 2021/22	Transfer to	110,000
Children's Social Care	Mental Health Project monies received at the end of 2020/21. Delivery will be in 2021/22	Transfer to	100,000
Children's Social Care	GM Short Breaks. Project monies received at the end of 2020/21. Delivery will be in 2021/22	Transfer to	11,000
Children's Social Care	Delays in implementing a Finance Module (LIFT) for Children's Social Care Payments. Expected implementation 2021/22	Transfer to	250,000
Children's Social Care	Youth Justice Remand Grant - underspend due to unpredictable nature of the spend	Transfer to	84,208
Children's Social Care	GMCA Early Intervention & Youth Justice funding to support Youth Justice Transformation	Transfer to	57,057
Children's Social Care	Serious Youth Violence Funding - via the Community Safety Partnership to fund Pied Pilot project and enhanced Youth Justice Offer	Transfer to	83,364
Children's Social Care	Two year Internships Programme for Carers. Second year of the programme to be delivered in 2021/22	Transfer to	25,000
Children's Education	2020/21 Unspent DSG Contingency transferred to reserve	Transfer to	33,012
Children's Education	Health Funding to Support Mental Health and Behaviour in Schools in 2021/22	Transfer to	65,000

# Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Operations And Neighbourhoods	Libraries & Cultural Services - Earmarked Funding for various projects to take place in future years	Transfer to	71,990
Operations And Neighbourhoods	Fleet Management / Maintenance Reserve - To fund increased maintenance costs in future years as the transport fleet ages.	Transfer to	255,378
Operations And Neighbourhoods	Greater Manchester Combined Authority Waste Levy Rebate	Transfer to	2,350,059
Operations And Neighbourhoods	Transport for Greater Manchester -Passenger Transport Bus Reform	Transfer to	1,450,000
Operations And Neighbourhoods	Greenspace - George Byrom Trust Support for maintenance of Pole Bank Park, Hyde	Transfer from	(14,162)
Operations And Neighbourhoods	Homelessness - Contract Funding from previous years unspent revenue grant	Transfer from	(156,168)
Operations And Neighbourhoods	Community Safety - Utilisation of prior years grant funding for a number of specific projects	Transfer from	(210,582)
Growth	Continuation of Youth Employment Scheme - aimed at vulnerable children in care or on edge of care.	Transfer to	74,465
Growth	Stalybridge Town Centre Challenge	Transfer to	75,000
Growth	Local Plan excluding staffing	Transfer to	10,268
Growth	Investment in strategies including the Strategic Asset Management Plan, Inclusive Growth Strategy, Strategic Investment sites	Transfer to	300,000
Growth	Housing Delivery including marketing and promotion	Transfer to	21,928
Growth	Godley Green Garden Village planning application	Transfer to	351,169

# Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Growth	St Petersfield - Strategic Investment potential	Transfer to	150,000
Growth	Transpennine upgrade Mottram by pass impact assessment	Transfer to	75,000
Growth	Town Centre Masterplanning including Ashton Under Lyne, Stalybridge, Droylsden, and Hyde	Transfer to	200,000
Growth	Ashton Moss master planning	Transfer to	250,000
Growth	TMBC match funding Stalybridge Town Centre Challenge including the Heritage Action Zone Officer	Transfer to	47,803
Corporate	Transfer from reserve to fund business rates No Detriment payment to the Greater Manchester Combined Authority. Money was previously transferred to reserve to be utilised to fund this payment.	Transfer from	(1,422,583)
Corporate	Returned business rates income from the Greater Manchester Combined Authority transferred to reserves. This will be utilised on business rates growth in future years.	Transfer to	991,261
Corporate	Transfer to reserves the Section 31 business rates grant received to compensate the Council for lost business rates income over the period where businesses were closed due to COVID. This includes a separate allocation of £2.551m for income compensation for losses on business rates. This reserve transfer is based on estimates and assumptions at a point in time and therefore is subject to change.	Transfer to	31,246,816



# Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Corporate	Transfer to reserves the remaining balance of the Section 13A Council Tax Hardship fund. This will be used to fund the shortfall in council tax income due to the COVID pandemic.	Transfer to	24,983
Corporate	Transfer to reserves the 2019/20 council tax surplus. The 2019/20 surplus was £3.657m of which £2.500m had been earmarked to fund the 2020/21 budget, leaving the remaining £1.157 to be transferred to reserves to fund future year's budgets.	Transfer to	1,156,795